

Exhibit 3: Soil Sampling Report undertaken by RK Kuroiwa, PE.
Informational and supplemental only

February 14, 2006

Mr. Marty Oppenheimer
Oppenheimer Camera Products
666 South Plummer Street
Seattle, Washington 98134

SUBJECT: Results of Limited StrataProbe Soil Sampling
Former Underground Storage Tank Location
7400 Third Avenue South
Seattle, Washington 98108

Dear Mr. Oppenheimer:

This letter report presents the findings of a limited subsurface soil investigation event performed within the former underground storage tank (UST) cavity at the above referenced property. In accordance with our contract with you, dated January 30, 2006, we advanced and sampled soil from two StrataProbes located within the former UST cavity, and chemically analyzed select soil samples for total petroleum hydrocarbons (TPH) quantified as either gasoline or diesel. The fieldwork for the investigation was completed entirely on February 7, 2006. In attendance during all aspects of the field work was Mr. Michael Rancourt, the owner of the property at the time of the investigation.

SITE BACKGROUND – FORMER 2,000 GALLON UST

Our understanding of the project-site background is based on discussions with you, Mr. Rancourt, and a review of the project site's UST Closure Report (Professional Service Industries Inc., [PSI] dated January 29, 1992) and Phase I ESA Report (Environmental Associates, Inc., dated November 7, 2005).

The approximately 14,000 square-foot property is located within the industrially zoned area of the South Park neighborhood in Seattle, Washington, and approximately 500 feet south of the Duwamish River. The site supports a single-story masonry block building, office space, and warehouse. Additional improvements include asphalt and concrete paved parking and storage areas toward the south side of the property. Today and historically, the site has been used for industrial purposes, including concrete testing and laboratory and a general contractor and construction company.

A former 2,000 gallon gasoline storage tank and single pump dispenser were located adjacent to and south of the site's warehouse building and immediately west of the warehouse door (see Figure 1). In January 1991, the former UST, product piping, and above-ground gas pump dispenser were decommissioned and removed from the site (see PSI report). During its 20-year period of operation, the former UST stored gasoline and waste oil. According to the UST closure report, soil samples collected from the sidewalls of the UST excavation contained detectable but low concentrations of TPH quantified as gas, benzene, toluene, ethylbenzene, and xylenes in soil. As reported by PSI, "all soil samples were below permissible limits", although the UST report does not provide the analytical results or copies of the laboratory analytical reports.

LIMITED STRATAPROBE EXPLORATION AND SOIL SAMPLING

RK Environmental, Inc. (RK) obtained the services of ESN Northwest of Lacey, Washington to perform soil sample collection at the project site. Subsurface soil samples were collected using a truck-mounted StrataProbe unit fitted with a stainless-steel split spoon sampler. Soil samples were transferred directly from the split spoons to laboratory-supplied glass jars and placed on ice. Under chain-of-custody protocols, the samples were transported and relinquished the same day to an Ecology-accredited laboratory, Friedman & Bruya, Inc., in Seattle, Washington.

Location of StrataProbe Borings

Two StrataProbes were located within the former UST excavation cavity located on the subject property and just south of the warehouse building (Figure 1). Probes SP-1 and SP-2 were advanced and continuously sampled to a depth of approximately 10 feet below ground surface (bgs) in order to assess the environmental quality of backfill soil in the former tank cavity. No other probes were advanced on the site. Groundwater intercepted and collected from the probe locations was observed but not collected or chemically analyzed during this project.

Field Observations and Sampling Efforts

StrataProbe borings were advanced to a depth of approximately 10 feet bgs. The groundwater occurrence was observed around 6 feet bgs, at depth where saturated soil conditions were recorded. From each 3-foot-long sampling interval, we collected undisturbed samples, which were classified in general accordance with ASTM D 2488.

Field observations and soil classifications at each boring location were consistent across the site. That is, subsurface soil consisted of the following conditions, at the interval (bgs) shown (intervals are approximate and vary between borings by plus/minus 12 inches:

- ▶ 0 to 0.5 feet: concrete slab.
- ▶ 0.5 to 3 feet: loose, moist, black, gravelly, sandy SILT (FILL); slight motor oil-like odors and staining.
- ▶ 3 to 6 feet: loose, wet, brown gravelly SAND (FILL); no petroleum-like odors.
- ▶ 6 to 9 feet: loose, wet, black (native Duwamish) SAND; no petroleum-like odors.

A total of four subsurface soil samples were collected for chemical analysis, two samples from each probe location (SP-1 and SP-2). Soil sample analytical results are summarized in Table 1 and discussed below.

SUMMARY OF SOIL ANALYTICAL RESULTS

All soil samples were submitted to Friedman & Bruya, Inc. (Washington State Department of Ecology accredited) and analyzed for TPH quantified as diesel and gasoline (Ecology Methods NWTPH-Dx and NWTPH-Gx), the aromatic hydrocarbons benzene, toluene, ethylbenzene, and total xylenes (BETX by EPA Method 8021B), and total lead (EPA Method 200.8). The results of analysis were compared to unrestricted land use soil cleanup levels (CULs) provided by Ecology's Model Toxics Control Act (MTCA), Methods A and B. The use of these cleanup levels provide the most conservative cleanup values to compare to analytical results, and ensures that future use of the industrially zoned and operated site complies with the subsurface soil quality conditions measured in the former UST excavation cavity.

All four soil samples contained some measurable concentration of TPH – diesel or gas, BETX, or total lead, as presented in Table 1 attached. However, all detectable concentration of the analyzed constituents were below Ecology's MTCA Method A or B soil CULs. The highest concentration of TPH-gas measured in soil was 13 mg/kg, considerably below the MTCA Method A CUL of 100 mg/kg. Additionally, the highest measured TPH-diesel concentration in soil was 350 mg/kg, below the CUL of 2,000 mg/kg. Concentrations of benzene in soil were measured in samples SP-1(1) and SP-2(1) at 0.04 and 0.10 mg/kg respectively, but considerably below Ecology's MTCA Method B Direct Contact CUL of 18 mg/kg.

Copies of the Friedman & Bruya, Inc. laboratory analytical reports for soil are provided in Appendix A.

CONCLUSIONS DERIVED FROM LIMITED SUBSURFACE INVESTIGATION

1. Although it appears some of the slightly-contaminated soil was returned to the UST excavation as backfill, the contaminant concentrations in the backfill soil were measured as non-detect to very low and do not pose a risk nor impose a cleanup requirement for the site owner.
2. Should the site owner wish to implement a cleanup action to significantly reduce and/or eliminate the concentrations of gas and BETX measured in the former UST excavation cavity, we recommend chemical oxidation by peroxide injection (or a similar technology), at an estimated cost of around \$5,000 to \$7,500.
3. Although groundwater samples were not collected during this investigation, field observations and a review and comparison of the analytical results from the soil sample collected within the groundwater occurrence below the former UST cavity – specifically soil sample SP-2(2) – indicates that it is unlikely the underlying shallow groundwater has been (or continues to be) impacted by the former gasoline and waste oil UST.

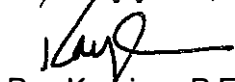
LIMITATIONS

Work for this project was performed, and this letter report prepared, in accordance with generally accepted professional practices for the nature and conditions of the work completed in the same or similar localities, at the time the work was performed. It is intended for the exclusive use of Mr. Marty Oppenheimer for specific application to the referenced property. This report is not meant to represent a legal opinion. No other warranty, express or implied, is made.

It should be noted that RK Environmental, Inc. relied on information provided by ESN Northwest and Friedman & Bruya, Inc. as indicated above. We can only relay this information and cannot be responsible for its accuracy or completeness.

Any questions regarding our work and this letter report, the presentation of the information, and the interpretation of the data are welcome and should be referred to the undersigned.

Sincerely yours,

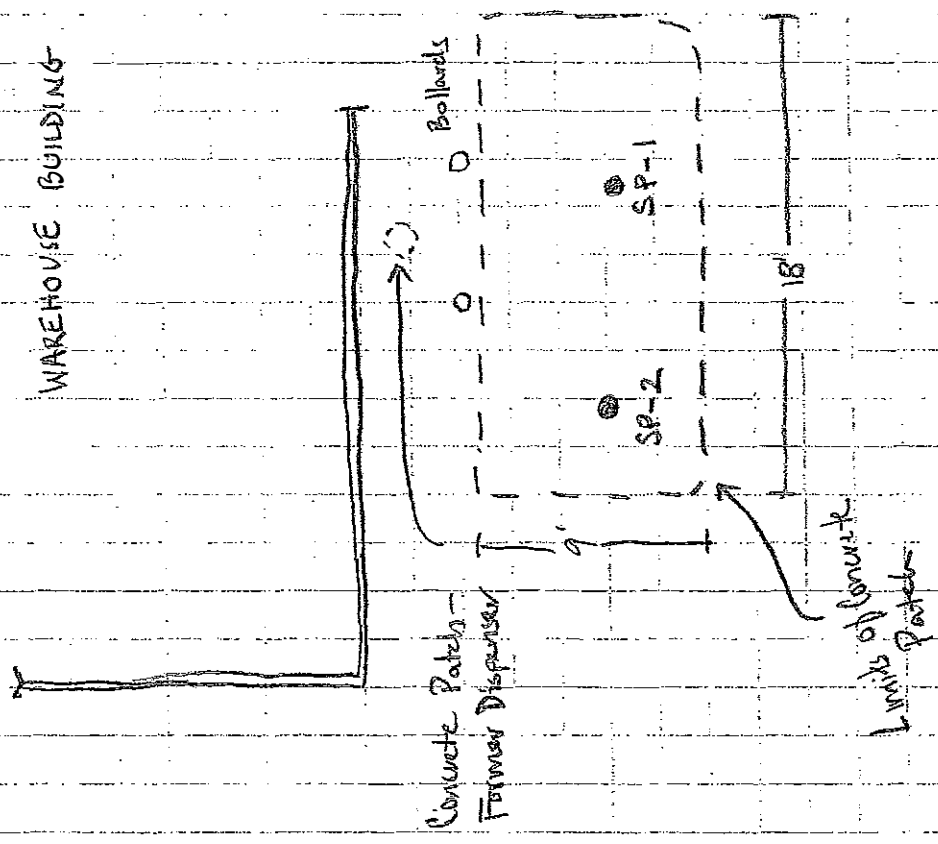


Roy Kuriwa, P.E.
Environmental Engineer

Table 1 – Summary of Sample Analytical Results
Figure – Site Plan and StrataProbe Location Map

Appendix A – Analytical Data Report, Transglobal Environmental Geosciences, Inc.

WAREHOUSE BUILDING



PAVED PARKING & STORAGE

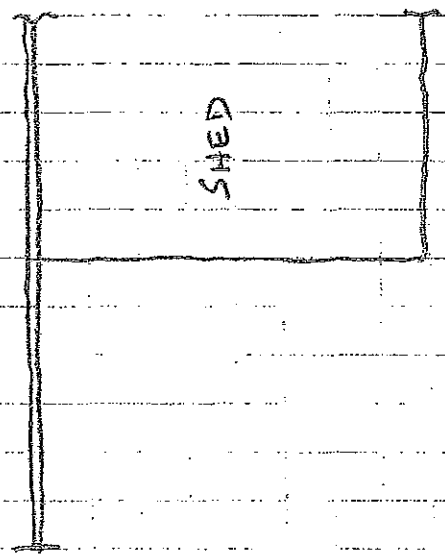


Figure 1
SITE EXCAVATION PLAN

7400 THIRD AVENUE SOUTH
SEATTLE, WASHINGTON

**Former UST Cavity
7400 Third Avenue South, Seattle, Washington**

**Table 1
Summary of Soil Sample Analytical Results
7400 Third Avenue South, Seattle, Washington**

Sample ID	Date Sampled	Sample Depth (in feet bgs)	Sample Description	Concentration in mg/Kg (ppm)						
				NWTPH-Dx (diesel)	NWTPH-Gx (gas)	Benzene	Toluene	Ethylbenzene	Xylenes	Total Lead
SP-1 (1)	2/7/06	1.5 - 2.5	black FILL (waste-oil odors)	<250	13	0.04	0.04	0.18	0.27	20.5
SP-1 (2)	2/7/06	3.5 - 4.5	brown gravelly FILL	-	<2	<0.02	<0.02	<0.02	<0.06	<1
SP-2 (1)	2/7/06	0.5 - 1.5	black FILL (waste-oil odors)	350	7	0.10	<0.02	0.27	0	21.6
SP-2 (2)	2/7/06	6.0 - 7.0	native black SAND	-	<2	<0.02	<0.02	<0.02	<0.06	1.09
MTCA Method A Soil Cleanup Levels (Unrestricted Land Uses)				2,000	100	0.03	7	6	9	250
MTCA Method B Soil Cleanup Levels (Unrestricted Direct Contact)				-	-	18	-	-	-	-

Notes:
 NWTPH-Gx = Total Petroleum Hydrocarbons in the Gasoline-Range; NWTPH-Dx = Total Petroleum Hydrocarbons in the Diesel- or Heavy Oil Range
 < = Not detected above the laboratory detection limit indicated
 '-' = Not Analyzed
 MTCA = Washington State Department of Ecology's Model Toxics Control Act (WAC 173-340)

Appendix A
Laboratory Certificates
Friedman & Bruya, Inc.

FRIEDMAN & BRUYA, INC.

ENVIRONMENTAL CHEMISTS

James E. Bruya, Ph.D.
Charlene Morrow, M.S.
Yelena Aravkina, M.S.
Bradley T. Benson, B.S.
Kurt Johnson, B.S.

3012 16th Avenue West
Seattle, WA 98119-2029
TEL: (206) 285-8282
FAX: (206) 283-5044
e-mail: fbi@isomedia.com

February 15, 2006

Roy Kuroiwa, Project Manager
RK Environmental, Inc.
1900 W. Nickerson St., Suite 116-61
Seattle, WA 98119

Dear Mr. Kuroiwa:

Included are the results from the testing of material submitted on February 7, 2006 from the 7400 Third Ave S, F&BI 602056 project. There are 11 pages included in this report. Any samples that may remain are currently scheduled for disposal in 30 days. If you would like us to return your samples or arrange for long term storage at our offices, please contact us as soon as possible.

We appreciate this opportunity to be of service to you and hope you will call if you should have any questions.

Sincerely,

FRIEDMAN & BRUYA, INC.



Michael Erdahl
Project Manager

Enclosures

FRIEDMAN & BRUYA, INC.

ENVIRONMENTAL CHEMISTS

Date of Report: 02/15/06

Date Received: 02/07/06

Project:

Extracted: 02/08/06

02/08/06

RESULTS FROM THE ANALYSIS OF THE SOIL SAMPLES FOR TOTAL PETROLEUM HYDROCARBONS AS DIESEL USING METHOD NWTPH-DX

Extended to Include Motor Oil Range Compounds

Results Reported on a Dry Weight Basis

Results Reported as $\mu\text{g/g}$ (ppm)

Sample ID Laboratory ID	Diesel Range (C ₁₀ -C ₂₅)	TPPH (C ₁₀ -C ₂₅)	Surrogate (% Recovery) (Limit 53-144)
SP-1(1)	80	<250	
SP-2(1) x 602/K6-03	160	350	102
Method Blank	<50	<250	107

x - The pattern of peaks present is not indicative of diesel. The result is due to overlap from the gasoline and motor oil ranges. The sample is being reanalyzed against motor oil.

FRIEDMAN & BRUYA, INC.

ENVIRONMENTAL CHEMISTS

Analysis For Total Metals By EPA Method 200.8

Client ID:	SP-1(1)	Client:	RR Environmental, Inc.
Date Received:	02/07/06	Project:	7400 Third Ave S, F&BI 602056
Date Extracted:	02/08/06	Lab ID:	602056-01
Date Analyzed:	02/09/06	Data File:	602056-01.036
Matrix:	Soil	Instrument:	ICPMS1
Units:	ug/g (ppm)	Operator:	btb

Internal Standard:	% Recovery:	Lower Limit:	Upper Limit:
Bismuth	95	60	125

Analyte:	Concentration ug/g (ppm)
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Lead	20.5
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FRIEDMAN & BRUYA, INC.

ENVIRONMENTAL CHEMISTS

Analysis For Total Metals By EPA Method 200.8

Client ID:	SP-2(1)	Client:	KB Environmental, Inc.
Date Received:	02/07/06	Project:	7400 Third Ave S, P&BI 60205-03
Date Extracted:	02/08/06	Lab ID:	602056-03
Date Analyzed:	02/08/06	Data File:	602056-03.037
Matrix:	Soil	Instrument:	ICPMS1
Units:	ug/g (ppm)	Chemical:	60

Internal Standard:	% Recovery:	Lower Limit:	Upper Limit:
Barium	95	50	125

Analyte:	Concentration ug/g (ppm)
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Lead	21.6
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FRIEDMAN & BRUYA, INC.

ENVIRONMENTAL CHEMISTS

Analysis For Total Metals By EPA Method 200.8

Client ID:	Method Blank	Client:	RT Environmental, Inc.
Date Received:	NA	Project:	7400 Third Ave S, F&H 602056
Date Extracted:	02/08/06	Lab ID:	IS-145 mb
Date Analyzed:	02/08/06	Data File:	IS-145 mb.083
Matrix:	Soil	Instrument:	ICPMS
Units:	ug/g (ppm)	Operator:	bcb

Internal Standard:	% Recovery:	Lower Limit:	Upper Limit:
Bismuth	97	60	125

Analyte:	Concentration
	ug/g (ppm)

Lead	21
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FRIEDMAN & BRUYA, INC.

ENVIRONMENTAL CHEMISTS

Date of Report: 02/15/06

Date Received: 02/07/06

Project: 7400 Third Ave S. F&BI 602056

QUALITY ASSURANCE RESULTS FROM THE ANALYSIS OF SOIL SAMPLES FOR TOTAL PETROLEUM HYDROCARBONS AS DIESEL EXTENDED USING METHOD NWTPH-Dx

Laboratory Codes: 602056-01 (Matrix Spike)

Analyte	Reporting Units	Spike Level	Sample Result	Percent Recovery MS	Percent Recovery MSD	Acceptance Criteria	RPD (Limit 20)
Diesel Extended	µg/g (ppm)	5,000	<50	105	92	71-137	13

Laboratory Codes: Laboratory Control Sample

Analyte	Reporting Units	Spike Level	Percent Recovery LCS	Acceptance Criteria
Diesel Extended	µg/g (ppm)	5,000	89	70-129

11/21

Handwritten notes on the left margin of the page, including the word "Handwritten" and some illegible scribbles.

Send Report To Roy Kurohara

COMPANY Alt Environmental, Inc.

Address 1900 W. Nickerson St.
#110-61

City, State, ZIP 5224, USA 3/3/19

2063174147 # 2063174147

SAMPLES (signature)

ORIGINAL RECORD

7400 THIRDS AVE 3

STYLISH

Page 44

THE ENTROPY TRIP

Standard & Heald
L. C. Rush

Rush charges authorized by:

TSOJ 3810 2111475
SAMPLE DISCAL

7. Disposed after 30 days

I Robert Sample
I will sail with you tomorrow

[illegible]